



General Assembly

January Session, 2013

Proposed Bill No. 5211

LCO No. 300

Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. FLOREN, 149th Dist.

***AN ACT CONCERNING THE SUSPENSION OF INTEREST OR
PENALTIES UPON THE FILING OF AN APPEAL TO THE
DEPARTMENT OF REVENUE SERVICES.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That title 12 of the general statutes be amended to require that the
- 2 Department of Revenue Services suspend the accrual of interest or
- 3 penalties on a debt upon the filing of an appeal by a taxpayer.
- 4 Penalties or interest may be negotiated or reassigned upon a final
- 5 decision.

Statement of Purpose:

To suspend the accrual of interest or penalties while an appeal is
pending with the Department of Revenue Services.